

CITY OF LONGMONT FINANCE DEPARTMENT

SALES AND USE TAX DIVISION

ANALYSIS OF TAXES

April 2015

SUMMARY

Total Taxes this Month:	\$	4,612,235
Compared to Last Year:		4,257,503
Percentage change:		8.3 %

CONTENTS

	Page
Overview	2
Budget to Actual	3
Revenue Growth by Fund	4
Industrial Category Comparison	5
Geographical Location Comparison	13
Lodgers Tax	16

SALES AND USE TAX SUMMARY
CITY OF LONGMONT

April 2015

Overview

Month of April: Total Sales and Use Tax for the month of April Increased overall by 8.3% compared to last year. Current Sales Tax collection increased by 3.9% and current Use Tax collection increased by 35.4%.

Year to Date: Total Sales and Use Tax through April decreased by 0.1% for 2015. The Sales Tax component increased by 2.2% and the Use Tax component decreased by 9.5%.

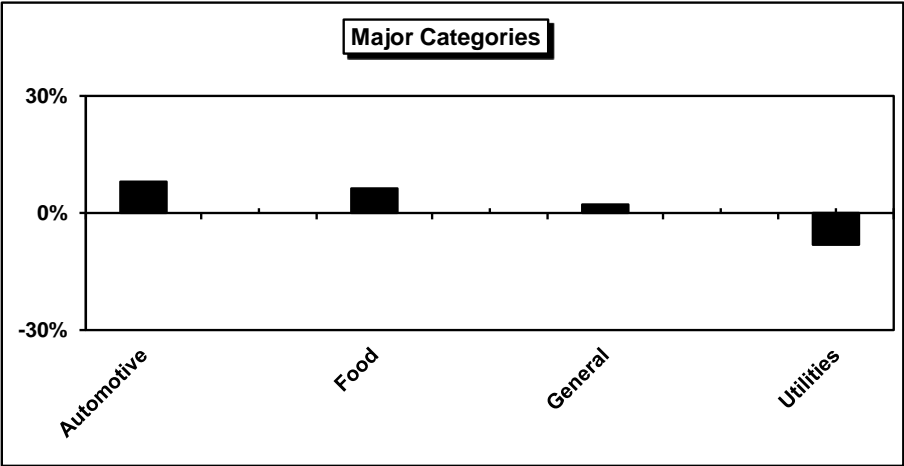
Important note in understanding year-to-year comparative basis within this report:

Page 4 focuses upon total revenue and reports year-to-year comparisons inclusive of delinquent payments. While both measurements are useful, it is important to understand that the Total % Change 2014-2015 on page 4 varies from the YTD Increase/(Decrease) column for sales and use tax components on page 5 because of the inclusion/exclusion of delinquencies.

Pages 5 through 9 show changes from 2014 to 2015 for sales and use tax that is paid on a current basis from tax filers. The comparative changes for delinquencies are purposefully left blank to keep the focus upon the trends of the current filing.

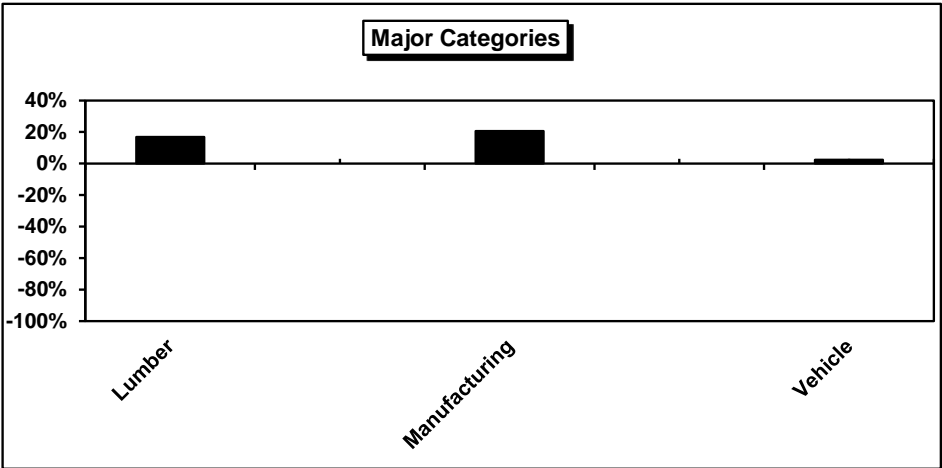
Sales Tax Activity

The Automotive, Food, and General categories showed increases of 8.0%, 6.3%, and 2.2%, while the Utilities category showed a decrease of 8.1% when compared to 2014 year to date.



Use Tax Activity

The Lumber, Manufacturing and Vehicle categories showed increases of 16.9%, 5.5%, and 2.4% when compared to 2014 year to date.

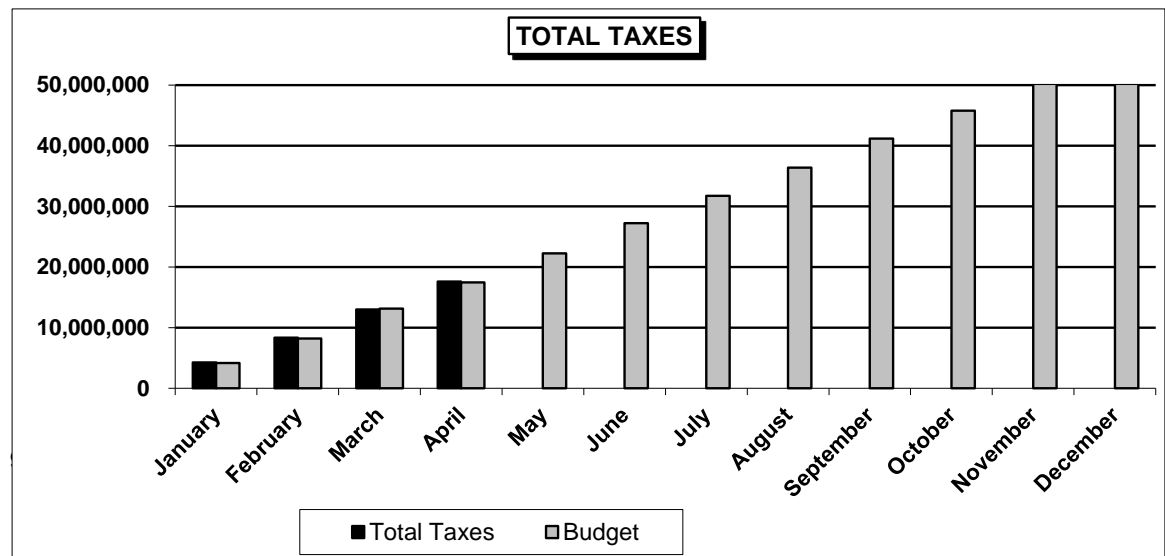


SALES & USE TAX - BUDGET TO ACTUAL

April
2015

3

	Sales & Use 2015 BUDGET	Cumulative Sales & Use 2015 BUDGET	Cumulative % of 2015 Budget	Sales Tax 2015 ACTUAL	Use Tax 2015 ACTUAL	Total 2015 ACTUAL
January	4,185,470	4,185,470	7.4	3,435,918	810,441	4,246,359
February	4,037,238	8,222,708	14.5	3,334,622	759,251	4,093,873
March	4,905,819	13,128,528	23.2	3,959,011	676,382	4,635,393
April	4,323,680	17,452,208	30.8	3,695,897	916,337	4,612,234
May	4,786,948	22,239,156	39.2			-
June	4,974,930	27,214,087	48.0			-
July	4,544,485	31,758,571	56.0			-
August	4,637,111	36,395,683	64.2			-
September	4,772,339	41,168,021	72.7			-
October	4,624,368	45,792,389	80.8			-
November	4,543,538	50,335,927	88.8			-
December	6,330,209	56,666,136	100.0			-
Total	\$ 56,666,136			\$ 14,425,448	3,162,411	17,587,860



Note: Monthly budgets are based on 5 years of historical trend.

Revenue Growth Per Fund / Current Year to Previous Year April 2015

4

	2014 YTD Sales Tax	2014 YTD Use Tax	2014 YTD Total	2015 YTD Sales Tax	2015 YTD Use Tax	2015 YTD Total	Sales Tax % Change 2014 - 2015	Use Tax % Change 2014 - 2015	Total % Change 2014 - 2015	% Change needed to reach budget
General Fund	8,617,789	460,053	9,077,842	8,809,434	538,431	9,347,864	2.2%	17.0%	3.0%	1.53%
PIF Fund	-	1,674,765	1,674,765	-	1,392,813	1,392,813	n/a	-16.8%	-16.8%	-4.80%
Other Funds	5,493,841	1,360,946	6,854,788	5,616,015	1,231,168	6,847,182	2.2%	-9.5%	-0.1%	0.71%
All Funds Total	14,111,630	3,495,764	17,607,394	14,425,448	3,162,411	17,587,860	2.2%	-9.5%	-0.1%	0.71%
Budgeted Increase							0.1%	3.6%	0.71%	

General Fund

For 2014, the City's financial policy allocated the 2% non-earmarked portion of the City's 3.275% tax to be split as 100% of the sales tax and 21.55% of the use tax to the General Fund. For 2015 the allocation of use tax to the General Fund increased to 27.88%. The result after four months is that the General Fund share of revenue from sales and use tax is up by 3.0%. The increase necessary to reach the 2015 budget is 1.53%.

Public Improvement Fund

For 2014, the City's financial policy allocated 78.45% of the 2% non-earmarked use tax to the Public Improvement Fund (PIF). In 2015 the allocation changed to 72.12%. After four months, the PIF decreased by 16.8%, which is below the 4.8% decrease needed to reach budget.

Other Funds

Includes: Streets Fund, Open Space and Public Safety Fund. Since the allocation to these funds is unchanged in 2015, they are presented here as a combined total. The growth comparison for these funds will reflect a true overall sales and use tax growth since the overall tax rate for each fund is comparable in the year to year comparison. If these funds do not reach 0.71% they will not meet budget, they currently show a decrease of 0.1%.

SALES AND USE TAX

April

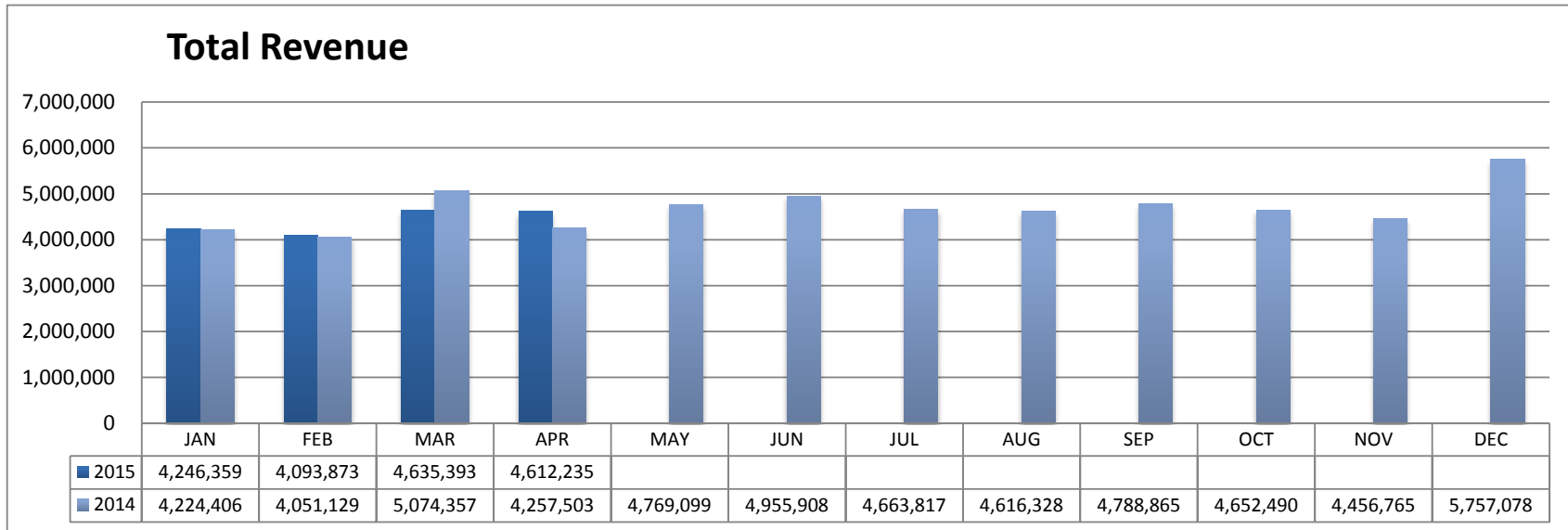
2015

5

ACCOUNT GROUPS

GRAND TOTALS

	April 2015	April 2014	INC (DEC)	YTD 2015	YTD 2014	INC (DEC)
Active Accounts	8,955	8,629	326	8,955	8,629	326
Net Taxable Sales	113,582,054	110,009,416	3.2 %	442,560,525	430,585,543	2.8 %
Net Sales Tax	3,671,414	3,534,876	3.9 %	14,109,674	13,762,622	2.5 %
Delinquent Sales Tax	20,214	41,536	-	283,300	230,879	-
Use Tax	903,714	667,324	35.4 %	3,141,474	3,235,690	(2.9) %
Delinquent Use Tax	12,623	1,789	-	20,937	260,073	-
Other Revenue*	4,270	11,978	-	32,475	118,131	-
Total Revenue	4,612,235	4,257,503	8.3 %	17,587,860	17,607,395	(0.1) %



For reader ease, only significant items are displayed as increase / decrease percentages.

* Other revenue includes: penalties, interest and net prior period adjustments less refunds.

SALES AND USE TAX

April

2015

6

ACCOUNT GROUPS

01000 Apparel

	April 2015	April 2014	INC (DEC)	YTD 2015	YTD 2014	INC (DEC)
Active Accounts	79	82	(3)	79	82	(3)
Net Taxable Sales	1,939,961	1,989,348	(2.5) %	7,592,804	7,415,286	2.4 %
Net Sales Tax	63,168	64,765	(2.5) %	246,987	240,007	2.9 %
Delinquent Sales Tax	0	0	-	0	0	-
Use Tax	62	1,933	(96.8) %	270	2,515	(89.3) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	21	119	-	50	119	-
Total Revenue	63,251	66,817	(5.3) %	247,307	242,641	1.9 %
% of Total Revenue	1.4 %	1.6 %	(0.2) %	1.4 %	1.4 %	0.0 %

02000 Automotive

Active Accounts	317	309	8	317	309	8
Net Taxable Sales	9,831,113	9,002,359	9.2 %	38,309,211	35,781,126	7.1 %
Net Sales Tax	318,883	284,288	12.2 %	1,243,869	1,151,369	8.0 %
Delinquent Sales Tax	586	3,413	-	2,349	6,714	-
Use Tax	2,330	3,567	(34.7) %	15,288	14,294	7.0 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	1,462	-	1,477	3,147	-
Total Revenue	321,799	292,730	9.9 %	1,262,983	1,175,524	7.4 %
% of Total Revenue	7.0 %	6.9 %	0.1 %	7.2 %	6.7 %	0.5 %

03000 Food

Active Accounts	485	474	11	485	474	11
Net Taxable Sales	40,706,196	38,368,093	6.1 %	159,389,100	149,453,686	6.6 %
Net Sales Tax	1,318,932	1,249,834	5.5 %	5,136,877	4,834,246	6.3 %
Delinquent Sales Tax	10,059	1,933	-	62,292	39,808	-
Use Tax	9,005	9,163	(1.7) %	38,500	55,190	(30.2) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	2,798	5,035	-	18,581	17,273	-
Total Revenue	1,340,794	1,265,964	5.9 %	5,256,250	4,946,517	6.3 %
% of Total Revenue	29.1 %	29.7 %	(0.6) %	29.9 %	28.1 %	1.8 %

SALES AND USE TAX

April

2015

7

ACCOUNT GROUPS

04000 Home Furnishings

	April 2015	April 2014	INC (DEC)	YTD 2015	YTD 2014	INC (DEC)
Active Accounts	245	243	2	245	243	2
Net Taxable Sales	3,528,475	3,164,500	11.5 %	14,246,399	13,927,049	2.3 %
Net Sales Tax	110,620	100,332	10.3 %	410,593	441,261	(7.0) %
Delinquent Sales Tax	0	2,325	-	46,734	6,981	-
Use Tax	802	1,507	(46.8) %	3,882	5,444	(28.7) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	1,813	-	0	5,280	-
Total Revenue	111,422	105,977	5.1 %	461,209	458,966	0.5 %
% of Total Revenue	2.4 %	2.5 %	(0.1) %	2.6 %	2.6 %	0.0 %

05000 General

Active Accounts	529	526	3	529	526	3
Net Taxable Sales	18,419,987	18,375,063	0.2 %	73,152,932	72,308,194	1.2 %
Net Sales Tax	596,314	598,199	(0.3) %	2,373,720	2,322,936	2.2 %
Delinquent Sales Tax	0	1,765	-	9,689	36,323	-
Use Tax	3,584	3,390	5.7 %	15,590	11,459	36.0 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	1,222	-	2,317	5,366	-
Total Revenue	599,898	604,577	(0.8) %	2,401,316	2,376,084	1.1 %
% of Total Revenue	13.0 %	14.2 %	(1.2) %	13.7 %	13.5 %	0.2 %

06000 Lodging

Active Accounts	19	19	0	19	19	0
Net Taxable Sales	1,493,224	1,495,297	(0.1) %	5,064,220	5,410,358	(6.4) %
Net Sales Tax	48,738	48,785	(0.1) %	164,417	169,771	(3.2) %
Delinquent Sales Tax	0	0	-	824	6,803	-
Use Tax	365	486	(24.9) %	1,400	1,667	(16.0) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	25	-	452	719	-
Total Revenue	49,103	49,296	(0.4) %	167,093	178,960	(6.6) %
% of Total Revenue	1.1 %	1.2 %	(0.1) %	1.0 %	1.0 %	0.0 %

SALES AND USE TAX

April

2015

8

ACCOUNT GROUPS

07000 Lumber

	April 2015	April 2014	INC (DEC)	YTD 2015	YTD 2014	INC (DEC)
Active Accounts	2,790	2,577	213	2,790	2,577	213
Net Taxable Sales	10,109,069	9,250,974	9.3 %	31,815,376	28,546,193	11.5 %
Net Sales Tax	329,574	298,977	10.2 %	1,030,879	922,815	11.7 %
Delinquent Sales Tax	530	900	-	5,253	5,452	-
Use Tax	345,301	187,794	83.9 %	1,016,073	869,368	16.9 %
Delinquent Use Tax	12,623	0	-	12,623	0	-
Other Revenue	787	318	-	1,091	2,397	-
Total Revenue	688,815	487,989	41.2 %	2,065,919	1,800,032	14.8 %
% of Total Revenue	14.9 %	11.5 %	3.4 %	11.7 %	10.2 %	1.5 %

08000 Professional

Active Accounts	1,935	1,914	21	1,935	1,914	21
Net Taxable Sales	2,049,152	1,661,248	23.4 %	7,435,759	7,273,591	2.2 %
Net Sales Tax	62,318	52,299	19.2 %	229,356	225,734	1.6 %
Delinquent Sales Tax	3,864	774	-	9,662	6,898	-
Use Tax	81,131	31,283	159.3 %	166,726	343,066	(51.4) %
Delinquent Use Tax	0	1,789	-	5,101	2,636	-
Other Revenue	389	0	-	1,812	3,134	-
Total Revenue	147,702	86,145	71.5 %	412,657	581,468	(29.0) %
% of Total Revenue	3.2 %	2.0 %	1.2 %	2.3 %	3.3 %	(1.0) %

09000 Public Utility

Active Accounts	313	300	13	313	300	13
Net Taxable Sales	11,193,890	12,424,881	(9.9) %	53,562,186	57,094,158	(6.2) %
Net Sales Tax	363,863	405,923	(10.4) %	1,711,890	1,863,564	(8.1) %
Delinquent Sales Tax	664	0	-	37,147	1,779	-
Use Tax	2,691	5,797	(53.6) %	16,768	53,974	(68.9) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	33	-	391	146	-
Total Revenue	367,218	411,753	(10.8) %	1,766,196	1,919,463	(8.0) %
% of Total Revenue	8.0 %	9.7 %	(1.7) %	10.0 %	10.9 %	(0.9) %

SALES AND USE TAX

April

2015

9

ACCOUNT GROUPS

10000 Unclassified

	April 2015	April 2014	INC (DEC)	YTD 2015	YTD 2014	INC (DEC)
Active Accounts	1,914	1,865	49	1,914	1,865	49
Net Taxable Sales	10,747,184	11,930,495	(9.9) %	43,323,479	45,843,635	(5.5) %
Net Sales Tax	343,698	356,754	(3.7) %	1,282,531	1,360,578	(5.7) %
Delinquent Sales Tax	3,909	30,426	-	107,436	108,428	-
Use Tax	20,371	69,371	(70.6) %	117,375	265,685	(55.8) %
Delinquent Use Tax	0	0	-	1,247	844	-
Other Revenue	0	1,812	-	5,170	17,779	-
Total Revenue	367,978	458,363	(19.7) %	1,513,759	1,753,314	(13.7) %
% of Total Revenue	8.0 %	10.8 %	(2.8) %	8.6 %	10.0 %	(1.4) %

11200 Home Occupations

Active Accounts	113	108	5	113	108	5
Net Taxable Sales	426,396	407,457	4.6 %	1,939,367	1,875,770	3.4 %
Net Sales Tax	13,634	13,026	4.7 %	61,312	48,993	25.1 %
Delinquent Sales Tax	0	0	-	652	11,192	-
Use Tax	11	5	120.0 %	55	34	61.8 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	15	2	-	96	1,573	-
Total Revenue	13,660	13,033	4.8 %	62,115	61,792	0.5 %
% of Total Revenue	0.3 %	0.3 %	0.0 %	0.4 %	0.4 %	0.0 %

12000 Manufacturing

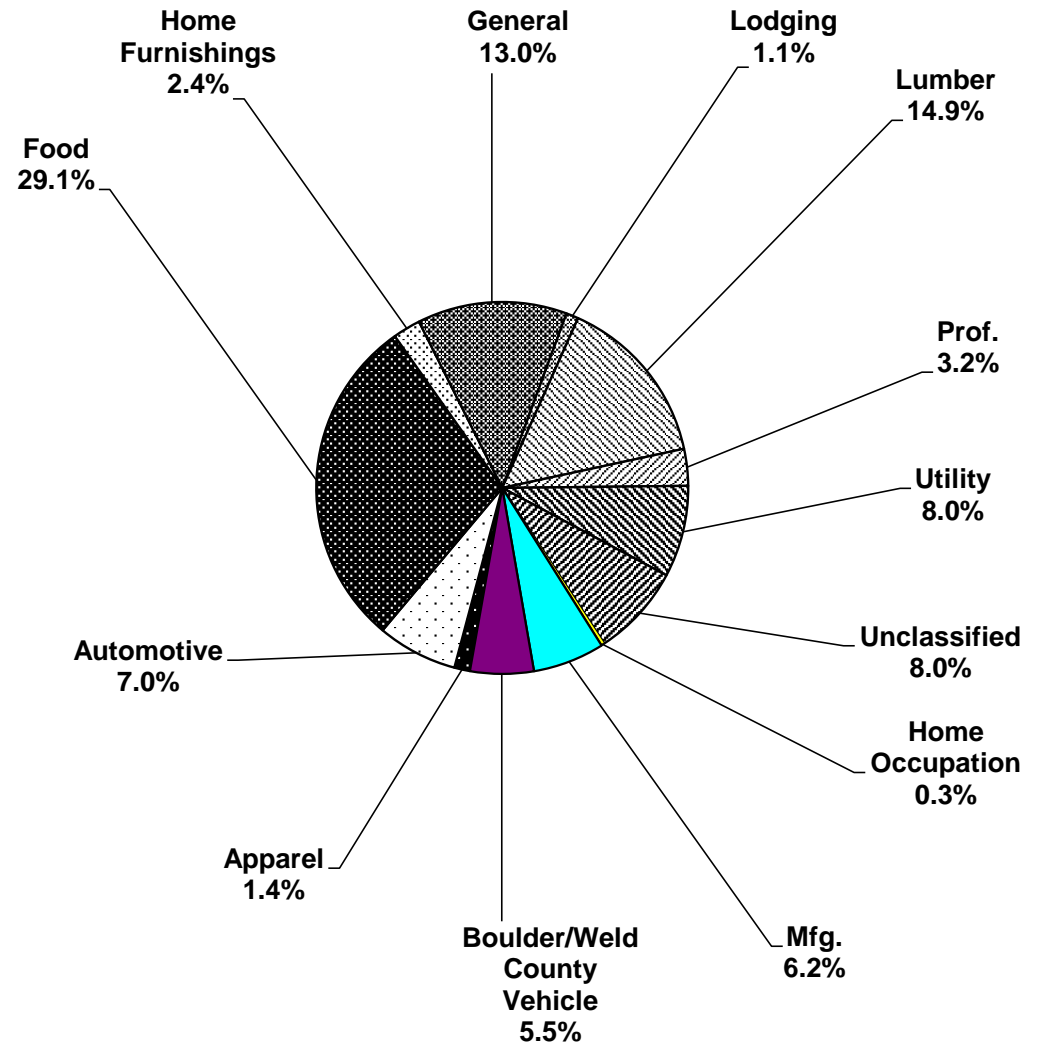
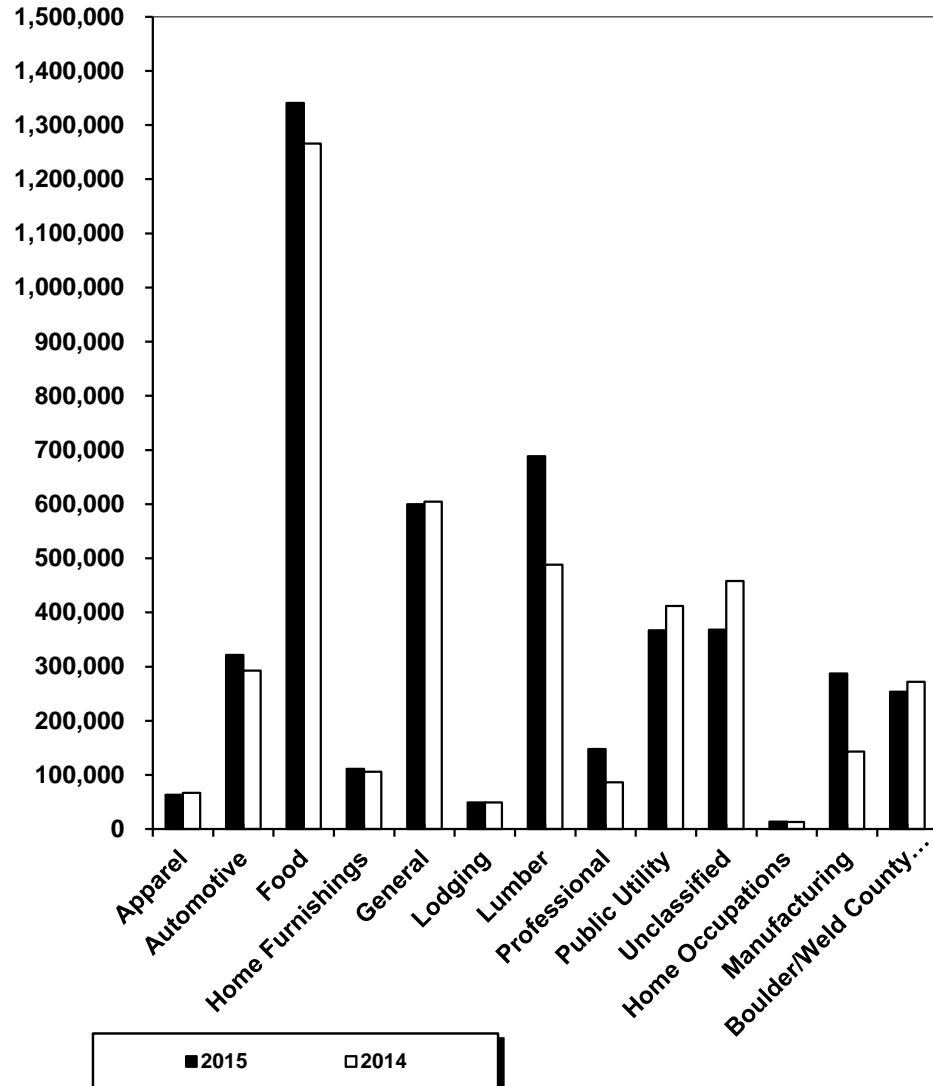
Active Accounts	215	211	4	215	211	4
Net Taxable Sales	3,137,407	1,939,701	61.7 %	6,729,692	5,656,497	19.0 %
Net Sales Tax	101,672	61,694	64.8 %	217,243	181,348	19.8 %
Delinquent Sales Tax	602	0	-	1,262	501	-
Use Tax	184,481	81,026	127.7 %	645,022	534,783	20.6 %
Delinquent Use Tax	0	0	-	1,966	256,593	-
Other Revenue	260	137	-	1,038	61,198	-
Total Revenue	287,015	142,857	100.9 %	866,531	1,034,423	(16.2) %
% of Total Revenue	6.2 %	3.4 %	2.8 %	4.9 %	5.9 %	(1.0) %

00000 Boulder/Weld County Vehicle

Use Tax	253,580	272,002	(6.8) %	1,104,525	1,078,211	2.4 %
% of Total Revenue	5.5 %	6.4 %	(0.9) %	6.3 %	6.1 %	0.2 %

Net Sales & Use Tax by Industry Type

For The Month Of
April
2015



SUMMARY OF SALES & USE TAX ACTIVITY BY INDUSTRY

11

		April 2015						
ACCOUNT GROUP	ACTIVE		April	April	INCR/	YTD	YTD	INCR/
ACCOUNT #	ACCTS		2015	2014	(DECR)	2015	2014	(DECR)
Apparel	79	Net Taxable Sales	1,939,961	1,989,348	(2.5) %	7,592,804	7,415,286	2.4 %
01000		Total Revenue	63,251	66,817	(5.3) %	247,307	242,641	1.9 %
Automotive	317	Net Taxable Sales	9,831,113	9,002,359	9.2 %	38,309,211	35,781,126	7.1 %
02000		Total Revenue	321,799	292,730	9.9 %	1,262,983	1,175,524	7.4 %
Food	485	Net Taxable Sales	40,706,196	38,368,093	6.1 %	159,389,100	149,453,686	6.6 %
03000		Total Revenue	1,340,794	1,265,964	5.9 %	5,256,250	4,946,517	6.3 %
Home Furnishings	245	Net Taxable Sales	3,528,475	3,164,500	11.5 %	14,246,399	13,927,049	2.3 %
04000		Total Revenue	111,422	105,977	5.1 %	461,209	458,966	0.5 %
General	529	Net Taxable Sales	18,419,987	18,375,063	0.2 %	73,152,932	72,308,194	1.2 %
05000		Total Revenue	599,898	604,577	(0.8) %	2,401,316	2,376,084	1.1 %
Lodging	19	Net Taxable Sales	1,493,224	1,495,297	(0.1) %	5,064,220	5,410,358	(6.4) %
06000		Total Revenue	49,103	49,296	(0.4) %	167,093	178,960	(6.6) %
Lumber	2,790	Net Taxable Sales	10,109,069	9,250,974	9.3 %	31,815,376	28,546,193	11.5 %
07000		Total Revenue	688,815	487,989	41.2 %	2,065,919	1,800,032	14.8 %
Professional	1,935	Net Taxable Sales	2,049,152	1,661,248	23.4 %	7,435,759	7,273,591	2.2 %
08000		Total Revenue	147,702	86,145	71.5 %	412,657	581,468	(29.0) %
Public Utility	313	Net Taxable Sales	11,193,890	12,424,881	(9.9) %	53,562,186	57,094,158	(6.2) %
09000		Total Revenue	367,218	411,753	(10.8) %	1,766,196	1,919,463	(8.0) %
Unclassified	1,914	Net Taxable Sales	10,747,184	11,930,495	(9.9) %	43,323,479	45,843,635	(5.5) %
10000		Total Revenue	367,978	458,363	(19.7) %	1,513,759	1,753,314	(13.7) %
Home Occupations	113	Net Taxable Sales	426,396	407,457	4.6 %	1,939,367	1,875,770	3.4 %
11200		Total Revenue	13,660	13,033	4.8 %	62,115	61,792	0.5 %
Manufacturing	215	Net Taxable Sales	3,137,407	1,939,701	61.7 %	6,729,692	5,656,497	19.0 %
12000		Total Revenue	287,015	142,857	100.9 %	866,531	1,034,423	(16.2) %
Boulder/Weld County Vel	2	Net Taxable Sales	0	0	0.0 %	0	0	0.0 %
00000		Total Revenue	253,580	272,002	(6.8) %	1,104,525	1,078,211	2.4 %
GRAND TOTALS	8,956	Net Taxable Sales	113,582,054	110,009,416	3.2 %	442,560,525	430,585,543	2.8 %
		Total Revenue	4,612,235	4,257,503	8.3 %	17,587,860	17,607,395	(0.1) %

1000 Apparel	Clothing Stores, Shoe and Boot stores, Shoe Repair shops, and other miscellaneous items related to the clothing industry.
2000 Automotive	Accessories; such as tires, batteries, and auto parts, Aircraft sales and service, Boat sales, Car sales, Customizing, Leasing, Repair shops, and Service Stations.
3000 Food	Bakeries, Bars, Candy stores, Fruit & Vegetable stands, Grocery stores, Liquor stores, Meat cutting stores, Restaurants, and Water sold in containers.
4000 Home Furnishings	Carpets, Electrical appliance sales and repairs, Home Furnishings, Household appliances, Interior Decorators, Musical Instruments, Radios, Records, Tapes, Televisions, Upholsterers, and Repair supplies.
5000 General	Department Stores, Drug Stores, Fabrics shops, Sewing supplies, Hardware stores, Jewelry stores, Leather goods, Salvage yards, Second Hand Stores, Sporting Goods & Guns, Variety, and Specialty shops.
6000 Lodging	Hotels, Motels, and Boarding Houses that rent for a period of less than 30 days.
7000 Lumber	Building Contractors, Building hardware and machinery, Building material dealers, Electrical Equipment Suppliers, Fencing, Glass, Heating and air conditioning installers and suppliers, Painters and paint stores, Plumbers and plumbing suppliers, Tile, Wallpaper, and other Miscellaneous Building Supplies.
8000 Professional	Accountants, Advertising agencies, Attorneys, Auctioneers, Banks, Barber shops, Beauty shops, Bookkeepers, Child care, Commission dealers, Dentists, Doctors, Graphic Designs, Insurance sales, Optical sales, Photographers, Professional Sales, Realtors, Sale Barns, Training Services, and Travel agencies.
9000 Public Utility	Cable TV, Gas Companies, Electric utility suppliers, Telephones, and Telephone Systems.
10000 Unclassified Group - Retail	Agricultural Equipment, Agricultural supplies, Animal Products, Book Stores, Business Forms, Computer Equipment, Clubs, Concessionaire's, Florists, Janitorial Supplies, Lawn and garden supplies, Magazines, Machine shops, Medical Supplies, Mortuaries, Office Equipment, Pet Shops, Pool Supplies, Restaurant Equipment, Recreation Parlors, School supplies, and Vending Machines.
11000 Home Occupation	Amway, Aloe Vera, Avon, Shaklee and all other Door to Door Sales.
12000 Manufacturing	This category includes all manufacturing processes that occur in the City of Longmont.

SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

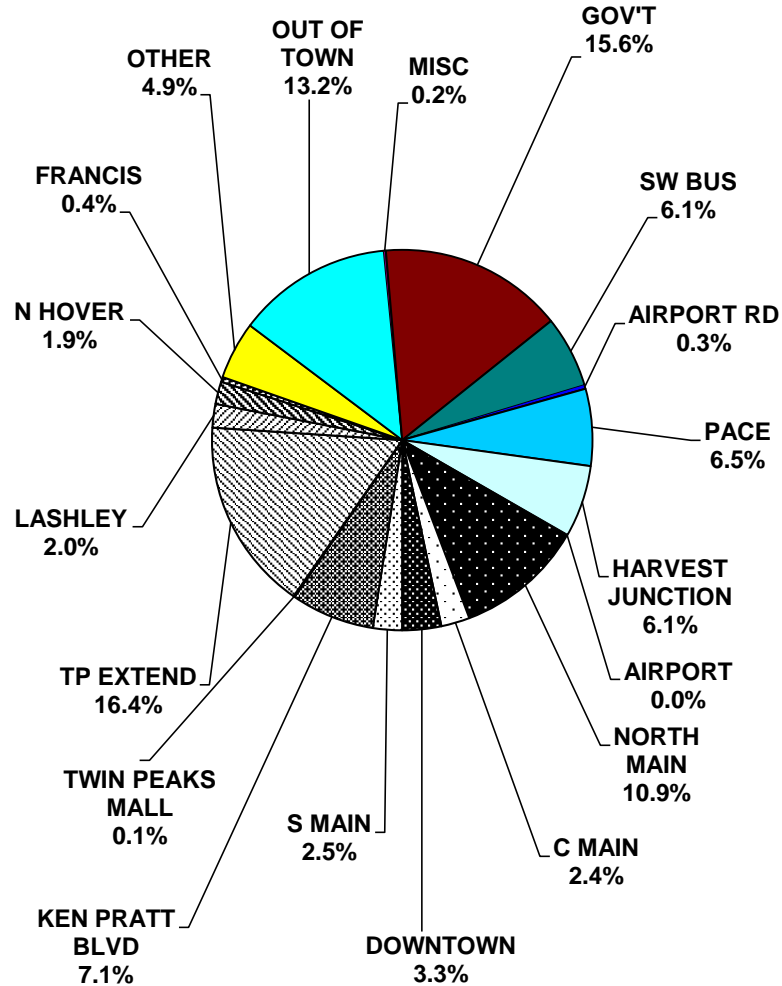
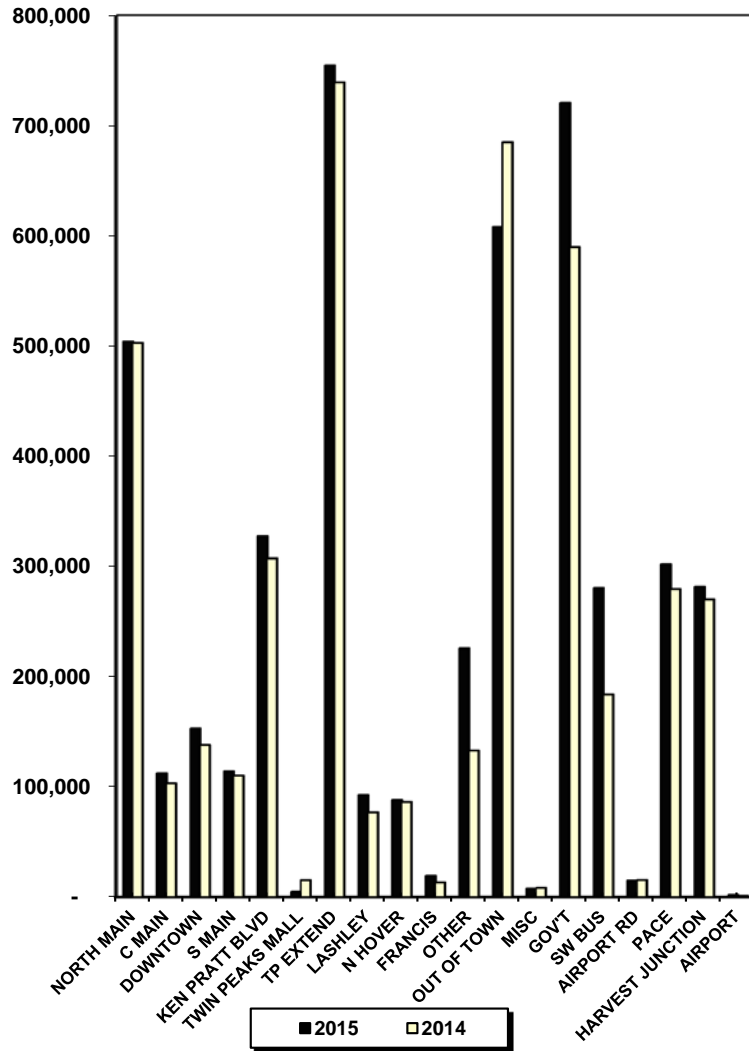
13

		April 2015						
LOCATION		% OF TOTAL	April 2015	April 2014	INCR/ (DECR)	YTD 2015	YTD 2014	INCR/ (DECR)
NORTH MAIN	Net Taxable Sales	13.5%	15,381,989	15,278,394	0.7 %	58,896,848	57,592,292	2.3 %
	Total Revenue	10.9%	504,248	502,770	0.3 %	1,937,189	1,898,439	2.0 %
CENTRAL MAIN	Net Taxable Sales	3.0%	3,441,512	3,169,685	8.6 %	13,552,311	11,726,387	15.6 %
	Total Revenue	2.4%	112,208	102,948	9.0 %	440,977	383,378	15.0 %
DOWNTOWN	Net Taxable Sales	4.3%	4,882,676	4,149,972	17.7 %	16,615,891	15,022,413	10.6 %
	Total Revenue	3.3%	152,778	137,791	10.9 %	540,809	492,236	9.9 %
SOUTH MAIN	Net Taxable Sales	3.1%	3,464,508	3,347,588	3.5 %	13,558,323	13,286,466	2.0 %
	Total Revenue	2.5%	114,007	110,040	3.6 %	446,565	436,469	2.3 %
KEN PRATT BOULEVARD	Net Taxable Sales	8.7%	9,911,092	9,337,817	6.1 %	37,685,038	35,468,742	6.2 %
	Total Revenue	7.1%	327,302	307,149	6.6 %	1,249,170	1,175,725	6.2 %
TWIN PEAKS MALL	Net Taxable Sales	0.1%	141,992	465,360	(69.5) %	768,786	3,106,650	(75.3) %
	Total Revenue	0.1%	4,614	15,344	(69.9) %	25,065	102,303	(75.5) %
TW PKS SQ EXTENDED	Net Taxable Sales	20.3%	23,017,227	22,268,986	3.4 %	86,784,658	82,541,621	5.1 %
	Total Revenue	16.4%	754,920	739,645	2.1 %	2,857,531	2,726,076	4.8 %
LASHLEY	Net Taxable Sales	2.5%	2,792,249	2,294,797	21.7 %	9,625,685	8,414,267	14.4 %
	Total Revenue	2.0%	92,471	76,794	20.4 %	324,732	284,973	14.0 %
NORTH HOVER	Net Taxable Sales	2.4%	2,689,160	2,625,106	2.4 %	10,569,114	10,434,359	1.3 %
	Total Revenue	1.9%	87,953	86,007	2.3 %	347,004	342,058	1.4 %
FRANCIS	Net Taxable Sales	0.5%	572,189	389,987	46.7 %	2,600,267	1,940,316	34.0 %
	Total Revenue	0.4%	19,141	13,243	44.5 %	86,902	69,342	25.3 %
ALL OTHERS	Net Taxable Sales	2.8%	3,153,714	2,596,130	21.5 %	11,035,557	8,796,357	25.5 %
	Total Revenue	4.9%	225,555	132,717	70.0 %	793,703	735,434	7.9 %
OUT OF TOWN	Net Taxable Sales	15.7%	17,862,936	20,521,094	(13.0) %	80,782,201	88,767,744	(9.0) %
	Total Revenue	13.2%	608,356	685,146	(11.2) %	2,711,063	3,172,303	(14.5) %
MISCELLANEOUS	Net Taxable Sales	0.2%	262,933	208,907	25.9 %	1,384,578	1,245,960	11.1 %
	Total Revenue	0.2%	7,572	8,338	(9.2) %	45,269	43,088	5.1 %
CITY, BLDR CO	Net Taxable Sales	3.5%	3,923,942	4,042,316	(2.9) %	17,553,597	17,602,513	(0.3) %
	Total Revenue	15.6%	720,883	589,845	22.2 %	2,676,778	2,509,542	6.7 %
SW BUSINESS	Net Taxable Sales	3.5%	3,986,764	2,224,282	79.2 %	10,433,948	9,141,374	14.1 %
	Total Revenue	6.1%	280,293	183,778	52.5 %	770,231	1,074,169	(28.3) %
AIRPORT ROAD	Net Taxable Sales	0.4%	403,036	414,311	(2.7) %	1,591,449	1,600,448	(0.6) %
	Total Revenue	0.3%	14,759	15,439	(4.4) %	51,757	56,780	(8.8) %
PACE	Net Taxable Sales	8.0%	9,140,120	8,488,918	7.7 %	35,348,423	32,760,033	7.9 %
	Total Revenue	6.5%	301,853	279,314	8.1 %	1,165,108	1,078,887	8.0 %
HARVEST JUNCTION	Net Taxable Sales	7.5%	8,518,995	8,169,426	4.3 %	33,194,178	31,025,405	7.0 %
	Total Revenue	6.1%	281,490	270,092	4.2 %	1,094,533	1,020,884	7.2 %
AIRPORT	Net Taxable Sales	0.0%	35,020	16,341	114.3 %	579,673	112,196	416.7 %
	Total Revenue	0.0%	1,832	1,103	66.1 %	23,474	5,308	342.2 %
TOTALS	Net Taxable Sales	100%	113,582,054	110,009,416	3.2 %	442,560,525	430,585,543	2.8 %
	Total Revenue	100%	4,612,235	4,257,503	8.3 %	17,587,860	17,607,395	(0.1) %

SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

14

For The Month Of
April
2015



DESIGNATION

APPROXIMATE GEOGRAPHICAL AREA OF DESIGNATION

15

NORTH MAIN

N Business between TERRY and EMERY from HWY 66 to 17TH AVE.

CENTRAL MAIN

C Business between TERRY and EMERY from 17TH AVE. to LONGS PEAK AVE.

DOWNTOWN

D Business between TERRY and EMERY from LONGS PEAK AVE. to a half block South of 1ST Ave. and between EMERY and MARTIN from 4TH AVE. to one block South of 1ST. AVE.

SOUTH MAIN

S Business between TERRY and EMERY from South of 1ST AVE. to PIKE ROAD, except business with a KEN PRATT BOULEVARD address.

KEN PRATT BOULEVARD

F Business on KEN PRATT BOULEVARD from MAIN STREET to SUNSET plus Business triangulated by NELSON ROAD to SUNSET and BURLINGTON NORTHERN RIGHT OF WAY, and business on PRATT PARKWAY from 1ST to KEN PRATT BOULEVARD.

TWIN PEAKS MALL

T Business on the TWIN PEAKS URBAN RENEWAL AUTHORITY.

TW PKS SQ EXTENDED

P Business generally South of Rogers Road, West of SOUTH SUNSET STREET, East of DRY CREEK DRIVE, North of BURLINGTON NORTHERN RIGHT OF WAY, excluding TWIN PEAKS URBAN RENEWAL AUTHORITY

LASHLEY

L Business on LASHLEY from 9TH AVE. to ROGERS ROAD, plus all of WEAVER BUSINESS PARK and business on 9TH AVE. from EMERY to LASHLEY.

NORTH HOVER

H Business on HOVER ST between HWY 66 and MOUNTAIN VIEW AVE.

FRANCIS

R Business on FRANCIS ST. between 11TH AVE. and 17TH AVE.

ALL OTHERS

E All other licensed business within the City limits of Longmont.

OUT OF TOWN

O All out of town Business licensed to collect Longmont taxes.

AIRPORT

A Business located at the Vance Brand Municipal Airport

MISCELLANEOUS

X Non-licensed and Temporary Business.

CITY, BLDR CO

V City Utilities and Building Permits, as well as Boulder County Motor Vehicle.

SW BUSINESS

W Business generally located North of LEFTHAND CREEK, East of BURLINGTON NORTHERN RIGHT OF WAY, West of SOUTH BOWEN and South of OLD DRY CREEK. Also South of NELSON ROAD, East of CLOVER CREEK DRIVE, West and North of BURLINGTON NORTHERN RIGHT OF WAY.

AIRPORT ROAD

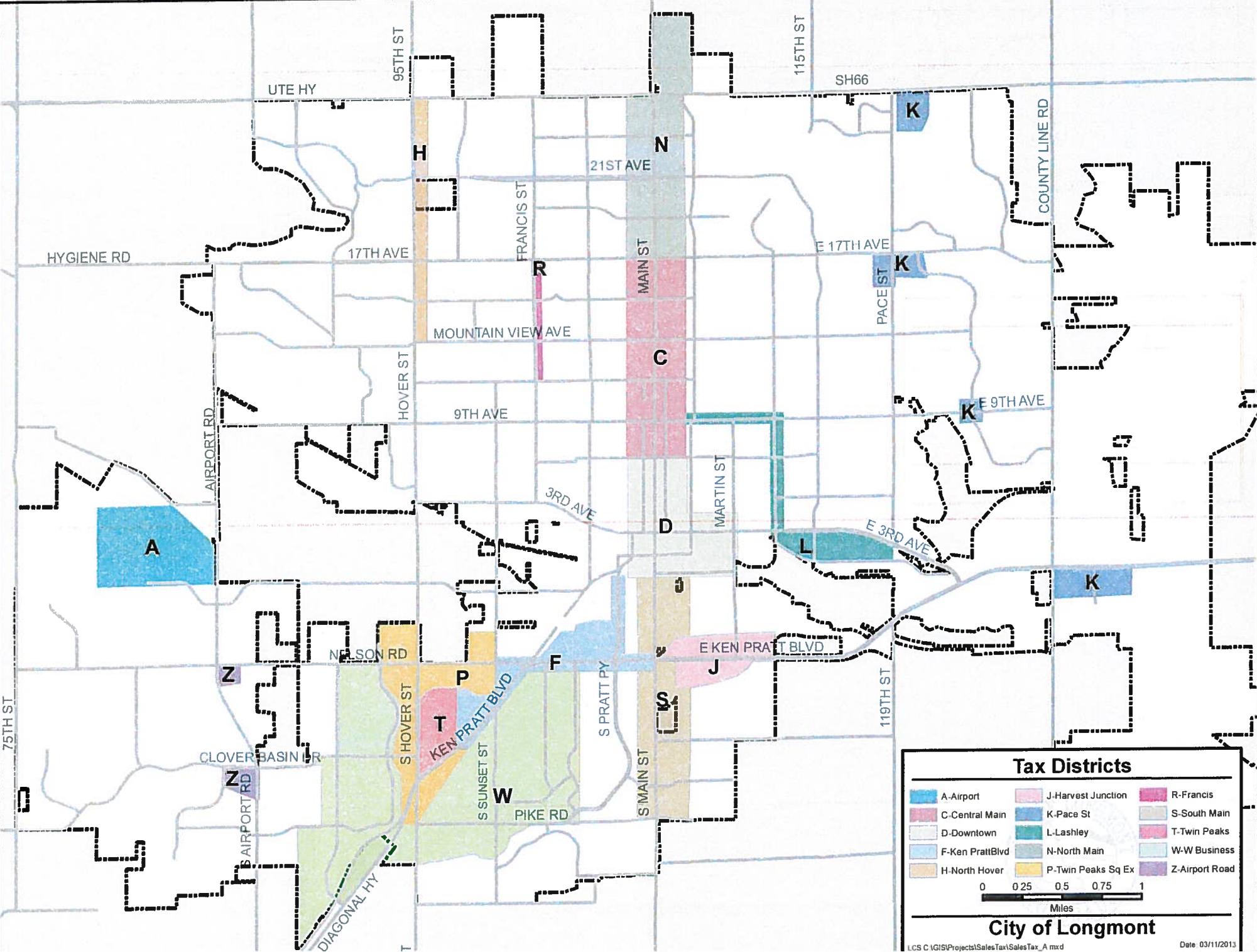
Z Business generally located on AIRPORT ROAD North of PIKE ROAD, South of NELSON ROAD.

PACE STREET

K Business generally located on and east of PACE STREET and South of HIGHWAY 66.

HARVEST JUNCTION

J Businesses generally located on KEN PRATT BOULEVARD East of MAIN STREET and West of LEFTHAND CREEK.



Tax Districts

 A-Airport	 J-Harvest Junction	 R-Francis
 C-Central Main	 K-Pace St	 S-South Main
 D-Downtown	 L-Lashley	 T-Twin Peaks
 F-Ken Pratt Blvd	 N-North Main	 W-W Business
 H-North Hover	 P-Twin Peaks Sq Ex	 Z-Airport Road

0 0.25 0.5 0.75 1

Miles

LODGERS TAX

April 2015

	2015 MONTHLY	PERCENT CHANGE	2014 MONTHLY	2015 YTD	PERCENT CHANGE	2014 YTD
January	20,477	(1.9) %	20,874	20,477	(1.9) %	20,874
February	20,884	0.9 %	20,706	41,360	(0.5) %	41,580
March	23,900	(21.3) %	30,363	65,261	(9.3) %	71,943
April	26,550	(2.3) %	27,169	91,811	(7.4) %	99,112
May		0.0 %			0.0 %	
June		0.0 %			0.0 %	
July		0.0 %			0.0 %	
August		0.0 %			0.0 %	
September		0.0 %			0.0 %	
October		0.0 %			0.0 %	
November		0.0 %			0.0 %	
December		0.0 %			0.0 %	
Total	<u>\$ 91,811</u>	(7.4) %	<u>\$ 99,112</u>			